

4/3/19

4:10 P.M.

Chapter No. 928  
19/HR26/R2148CS  
CST / LL

## ***HOUSE BILL NO. 1706***

Originated in House



Clerk

HOUSE BILL NO. 1706

AN ACT TO AMEND CHAPTER 909, LOCAL AND PRIVATE LAWS OF 1999, AS LAST AMENDED BY CHAPTER 954, LOCAL AND PRIVATE LAWS OF 2018 TO EXTEND UNTIL JULY 1, 2022, THE REPEAL DATE ON THE PROVISIONS OF LAW THAT CREATE THE JACKSON CONVENTION AND VISITORS BUREAU AND IMPOSES A TAX ON THE GROSS PROCEEDS OF SALES OF RESTAURANTS, HOTELS AND MOTELS FOR THE PURPOSE OF PROVIDING FUNDS FOR THE BUREAU; TO RECONSTITUTE THE MEMBERSHIP OF THE JACKSON CONVENTION AND VISITORS BUREAU; TO PROVIDE THAT THE GENERAL MANAGER OF THE CAPITAL CITY CONVENTION CENTER SHALL SERVE AS AN EX OFFICIO, NONVOTING MEMBER OF THE BUREAU; TO AMEND CHAPTER 1019, LOCAL AND PRIVATE LAWS OF 2004, TO RECONSTITUTE THE MEMBERSHIP OF THE CAPITAL CITY CONVENTION CENTER COMMISSION; TO PROVIDE THAT THE CHIEF EXECUTIVE OFFICER OF THE JACKSON CONVENTION AND VISITORS BUREAU SHALL SERVE AS AN EX OFFICIO NONVOTING MEMBER OF THE COMMISSION; AND FOR RELATED PURPOSES.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:

**SECTION 1.** Chapter 909, Local and Private Laws of 1999, as amended by Chapter 941, Local and Private Laws of 2004, as amended by Chapter 958, Local and Private Laws of 2008, as amended by Chapter 954, Local and Private Laws of 2011, as amended by Chapter 937, Local and Private Laws of 2015, as amended by Chapter 954, Local and Private Laws of 2018, is amended as follows:

Section 1. As used in this act, the following terms shall have the meanings ascribed to them in this section unless otherwise clearly indicated by the context in which they are used:

(a) "Bureau" means the Jackson Convention and Visitors Bureau.

(b) "Council" means the City Council of the City of Jackson, Mississippi.

(c) "Hotel" or "motel" means and includes a place of lodging that at any one time will accommodate transient guests on a daily or weekly basis and that is known to the trade as such, and which is located within the city limits of Jackson, Mississippi. Such terms shall not include a place of lodging with ten (10) or less rental units.

(d) "Mayor" means the Mayor of the City of Jackson, Mississippi.

(e) "Restaurant" means and includes all places where prepared food is sold and whose annual gross proceeds of sales or gross income for the preceding calendar year equals or exceeds One Hundred Thousand Dollars (\$100,000.00), and which are located within the city limits of Jackson, Mississippi. The term "restaurant" shall not include any nonprofit organization that is exempt from federal income taxation under Section 501(c)(3) of the Internal Revenue Code. For the purpose of calculating gross proceeds of sales or gross income, the sales or income of all

establishments owned, operated or controlled by the same person, persons or corporation shall be aggregated.

Section 2. There is hereby created the Jackson Convention and Visitors Bureau to be constituted and appointed as provided in Section 3 of this act.

Section 3. (1) The terms of the current members of the Jackson Convention and Visitors Bureau shall expire on July 1, 2019. Thereafter the bureau shall consist of nine (9) members, who shall be appointed, qualify and take office within \* \* \* ninety (90) days after July 1, 2019, and the appointments to the bureau and, if applicable, the initial terms of the appointments made on or after July 1, 2019, shall be as follows:

(a) The two (2) hotel/motel members representing hotel or motel properties located within the city limits of Jackson, Mississippi, \* \* \* who are members of the Capital Center Convention Center Commission.

(b) The two (2) restaurant members appointed \* \* \* who are members of the Capital Center Convention Center Commission.

(c) One (1) member representing the business community in the City of Jackson appointed by the mayor with confirmation by the council for a term of two (2) years. This member and his or her successors shall be appointed by the mayor with confirmation by the council after being selected from a panel of two (2) names submitted by the Jackson Chamber of Commerce. The names submitted by the Jackson Chamber of Commerce shall be those of persons who

represent businesses located within the city limits of Jackson, Mississippi.

(d) One (1) member representing the arts community in the City of Jackson appointed by the mayor with confirmation by the council for a term of two (2) years.

(e) One (1) member representing the education community \* \* \* appointed by the mayor with confirmation by the council for a term of four (4) years. \* \* \*

(f) One (1) member representing the attractions industry in the City of Jackson appointed by the mayor with confirmation by the council for a term of two (2) years. This member and his or her successors shall be residents of the City of Jackson appointed by the mayor with confirmation by the council after being selected from a panel of two (2) names submitted by the Metro Jackson Attractions Association.

(g) One (1) at-large member appointed by the mayor with confirmation by the council for a term of four (4) years.

(2) (a) All succeeding appointments shall be made for a term of four (4) years from the date of expiration of the initial appointment. Any vacancy which may occur shall be filled by the mayor within ninety (90) days after such vacancy occurs in the same manner as the original appointment and shall be made for the unexpired term. Each member of the bureau shall serve until his or her successor is appointed and qualified; however, no member shall serve longer than ninety (90) days after the expiration of

his or her term at which time the membership shall be vacant until an appointment is made under subsection (1) of this section.

(b) No member of the bureau shall be an employee of the City of Jackson or Hinds County. No member of the bureau shall be an elected official.

(c) The General Manager of the Capital City Convention Center shall serve as an ex officio nonvoting member of the bureau.

(3) Any member may be disqualified and removed from office for any one (1) of the following reasons:

(a) Conviction of a felony; or

(b) Failure to attend three (3) consecutive meetings without just cause; or

(c) Illegal use of a bureau motor vehicle as provided in Section 12 of this act.

If a member of the bureau is removed for one (1) of the above reasons, the vacancy shall be filled in the manner prescribed in this section.

Section 4. Before entering upon the duties of the office, each appointed member of the bureau shall enter into and give bond to be approved by the Secretary of State of Mississippi in the sum of Twenty-five Thousand Dollars (\$25,000.00), conditioned upon the faithful performance of his or her duties. Such bond shall be payable to the State of Mississippi and, in the event of a breach

thereof, suit may be brought by the State of Mississippi for the benefit of the bureau.

Section 5. When the members of the bureau shall have been appointed and qualified as set forth herein, they shall establish quarters and conduct a meeting after giving not less than ten (10) days' notice of the time and place of such meeting by registered mail, postage prepaid, directed to each appointed member of the bureau at his or her regular address given to the Secretary of State at the time of his or her qualification and posting bond. At such meeting a quorum shall consist of a majority of the members of the bureau and a majority of those members attending shall elect a president and secretary, both of whom shall be members of the bureau, and adopt such rules and regulations as may govern the time and place for holding subsequent meetings, regular and special, and other rules and regulations not inconsistent with the provisions of this act.

The bureau is further authorized to contract for the employment of personnel, supplies, furnishings and other facilities necessary to administer the affairs and duties of the bureau and to pay for same out of the revenue provided by this act.

Section 6. The bureau shall have jurisdiction and authority over all matters relating to the establishment, promotion and development of tourism and conventions, and related matters within the City of Jackson, Mississippi.

The bureau is authorized to contract for the furnishing, equipping and operation of any facilities necessary or useful in the promotion of tourism and conventions, to receive and expend, subject to the provisions of this act, revenues from any source.

Section 7. (1) For the purpose of providing funds for the promotion of tourism and conventions, there is hereby levied, assessed and shall be collected from every person engaging in or doing business in the City of Jackson, Mississippi, as specified herein, a tax which may be cited as a "tourist and convention tax," which shall be in addition to all other taxes now imposed, as hereinafter provided.

(2) Such tax shall be one percent (1%) of the gross proceeds of sales of restaurants, hotels and motels, including, but not limited to, sales of beer and alcoholic beverages sold to be consumed on the premises.

(3) Persons liable for the tax imposed herein shall add the amount of tax to the sales price or gross proceeds of sales, and in addition thereto shall collect, insofar as practicable, the amount of the tax due by him from the person receiving the services or goods at the time of payment therefor.

(4) Such tax shall be collected by and paid to the Department of Revenue on a form prescribed by the Department of Revenue, in the same manner that state sales taxes are computed, collected and paid; and the full enforcement provisions and all other provisions of Chapter 65, Title 27, Mississippi Code of



1972, shall apply as necessary to the implementation and administration of this act.

(5) The proceeds of such tax, less three percent (3%) thereof which shall be retained by the Department of Revenue to defray the cost of collection, shall be paid to the city on or before the fifteenth day of the month following the month in which collected by the Department of Revenue. The city, in turn, shall remit the funds to the bureau not later than ten (10) days after receiving the funds from the Department of Revenue.

(6) The proceeds of the tax shall not be considered by the city as general fund revenues and shall be dedicated solely for the purpose of carrying out programs and activities which are designated by the Jackson Convention and Visitors Bureau and which are designed to attract conventions and tourists into Jackson, Mississippi.

(7) As a condition of the receipt of any funds provided by the bureau for the support of any event, the person or organization receiving such funds shall provide the bureau with a written accounting of all expenditures of such funds. Such accounting shall be made available to the public under the provisions of the Mississippi Public Records Act of 1983.

Section 8. (1) Before the taxes authorized by this act shall be imposed, the governing authorities of the City of Jackson shall adopt a resolution declaring their intention to levy the tax, setting forth the amount of such tax and establishing the

date on which this tax initially shall be levied and collected. This date shall be not less than the first day of the second month from the date of adoption of the resolution.

The resolution shall be published in a local newspaper at least twice during the period from the adoption of the resolution to the effective date of the taxation prescribed in this act, with the last publication being made no later than ten (10) days prior to the effective date of such taxation. A certified copy of the resolution shall be furnished to the Department of Revenue at least thirty (30) days prior to the date on which the tax shall be initially levied and collected.

(2) If the tax levied under this chapter was imposed without a vote of the electorate, the governing authorities of the City of Jackson, Mississippi, shall, within sixty (60) days after the effective date of Senate Bill No. 2910, 2015 Regular Session, by resolution spread upon their minutes, declare the intention of the governing authorities to continue imposing the tax and describe the tax levy including the tax rate, annual revenue collections and the purposes for which the proceeds are used. The resolution shall be published once each week for at least three (3) consecutive weeks in a newspaper having a general circulation in the city. The first publication of the notice shall be made within fourteen (14) days after the governing authorities adopt the resolution declaring their intention to continue the tax. If, on or before the date specified in the resolution for filing a

written protest, which date shall be not less than forty-five (45) days and not more than sixty (60) days after the governing authorities adopt the resolution, twenty percent (20%) or one thousand five hundred (1,500), whichever is less, of the qualified electors of the city file a written petition against the levy of the tax, an election shall be called and held with the election to be conducted at the next special election day as such is defined by Section 23-15-833, Mississippi Code of 1972, occurring more than sixty (60) days after the date specified in the resolution for filing a written protest. The tax shall not be continued unless authorized by a majority of the qualified electors of the city, voting at the election. If the majority of qualified electors voting in the election vote against the imposition of the tax, the tax shall cease to be imposed on the first day of the month following certification of the election results by the election commissioners of the city to the governing authorities. The governing authorities shall notify the Department of Revenue of the date of the discontinuance of the tax and shall publish sufficient notice thereof in a newspaper published or having a general circulation in the city. If no protest is filed, then the governing authorities shall state that fact in their minutes and may continue the levy and assessment of the tax.

This subsection shall not apply if the revenue from the tax authorized by this chapter has been contractually pledged for the payment of debt incurred prior to the effective date of Senate

Bill No. 2910, 2015 Regular Session, until such time as the debt is satisfied. Once the debt has been satisfied, the governing authorities shall, within sixty (60) days, adopt a resolution declaring the intention of the governing authorities to continue the tax which shall initiate the procedure described in subsection (1) of this section.

Section 9. Before the expenditure of funds herein prescribed, a budget reflecting the anticipated receipts and expenditures for such purposes as promotion, advertising and operation, shall be approved by the bureau. The first budget of receipts and expenditures shall cover the period beginning with the effective date of the tax and ending with the end of the city's fiscal year, and thereafter the budget shall be on the same fiscal basis as the budget of the City of Jackson.

Section 10. Accounting for receipts and expenditures of the funds herein described shall be the responsibility of the bureau and shall be made separately from the accounting of receipts and expenditures of the general fund and any other funds of the municipality to which it is originally paid. The records reflecting the receipts and expenditures of the funds prescribed herein shall be audited annually by an independent certified public accountant, and such accountant shall make a written report of his or her audit to the City Clerk of Jackson and to the bureau. The complete audit shall be made available by the bureau to any person who requests a copy, under the provisions of

Sections 25-61-1 through 25-61-17, Mississippi Code of 1972, also known as the "Mississippi Public Records Act of 1983." The audit shall be made and completed as soon as practicable after the close of the fiscal year, and the expenses of such audit may be paid from the funds derived pursuant to Section 7 of this act. The State Auditor of Public Accounts shall have the authority to conduct audits of the bureau.

Section 11. The bureau shall not contract with any person who is related to an employee of the bureau within the third degree or who is the spouse of an employee of the bureau, nor shall the bureau contract with a business entity of which an employee of the bureau is an officer, director, owner, partner or employee, or is a holder of more than ten percent (10%) of the fair market value, or from which an employee of the bureau or his or her relative within the third degree derives more than One Thousand Dollars (\$1,000.00) in annual income, or over which an employee of the bureau or his or her relative within the third degree exercises control.

Section 12. No motor vehicle owned or leased by the bureau shall be operated by any member or employee of the bureau except in the performance of his or her official duties directly related to the business of the bureau. Any violation of this prohibition may be punished by removal from office or employment.

Section 13. The bureau shall be subject to Sections 25-61-1 through 25-61-17, Mississippi Code of 1972, also known as the "Mississippi Public Records Act of 1983."

Section 14. (1) (a) The Joint Legislative Committee on Performance Evaluation and Expenditure Review (PEER Committee) shall conduct a review of the bureau, which shall include, but not be limited to, accounting practices, office operations, administration, staffing, resource utilization and other best practices of facility management. The review shall be provided to the Lieutenant Governor, Speaker of the House, the Chairman of the Senate Local and Private Committee, the Chairman of the House of Representatives Local and Private Committee, each member of the Senate and House of Representatives who represents a portion of the City of Jackson, the mayor and members of the council by not later than December 15, 2018. The report shall also be posted on the PEER Committee website.

(b) The PEER Committee may contract with a private contractor or contractors to conduct the review, or any part or parts thereof required by this section.

(2) (a) In the event that the PEER Committee determines that contractors should be used, it shall seek competitive proposals for services and select the lowest and best proposal or proposals.

(b) The bureau shall be legally and unconditionally obligated to pay the expenses of any work performed by any such

contractor or contractors utilized by the PEER Committee as provided in paragraph (c) of this subsection to perform the work described in subsection (1) of this section.

(c) Upon completion of the review and after the Executive Director of the PEER Committee has accepted the work product of the contractor or contractors, the contractor or contractors utilized shall submit to the bureau an invoice or invoices for the costs of services rendered in an amount not to exceed One Hundred Thousand Dollars (\$100,000.00), in the aggregate. In the event that the contractor or contractors are not paid within forty-five (45) days of submitting the invoice or invoices, the contractor or contractors shall notify the PEER Committee of the failure to make payment. In such case, the Executive Director of the PEER Committee shall give notice to the Commissioner of Revenue. Upon receipt of the notice, the Commissioner of Revenue shall immediately impound the revenue from the tax levied by authority of this act until such time as sufficient funds are accumulated to pay the contractor or contractors. At that time, the Department of Revenue shall pay the invoice or invoices from the impounded funds.

(d) The review required by this section shall be prepared for the purpose of benefiting the City of Jackson in the administration of its visitors' and convention programs, and for the purpose of assisting the Legislature in determining the need for continued authorization of the taxes levied by this act.

Section 15. This act shall stand repealed from and after July 1, \* \* \* 2022.

**SECTION 2.** Chapter 1019, Local and Private Laws of 2004, is amended as follows:

Section 1. As used in this act, the following words shall have the meanings ascribed to them in this section unless otherwise clearly indicated by the context in which they are used:

(a) "Commission" means the Capital City Convention Center Commission.

(b) "Convention center" means the Capital City Convention Center and other related and ancillary facilities.

(c) "Caterer" means an entity that sells food/beverages and/or other products to or at the convention center or has the franchise rights to provide food/beverages and/or other products at the convention center.

(d) "Governor" means the Governor of the State of Mississippi.

(e) "Hotel" or "motel" means and includes a place of lodging that at any one time will accommodate transient guests on a daily or weekly basis and that is known to the trade as such, and which is located within the city limits of Jackson, Mississippi.

(f) "Mayor" means the Mayor of the City of Jackson, Mississippi.



(g) "Restaurant" means and includes all places where prepared food is sold and whose annual gross proceeds of sales or gross income for the preceding calendar year equals or exceeds One Hundred Thousand Dollars (\$100,000.00), and which are located within the city limits of Jackson, Mississippi. For the purpose of calculating gross proceeds of sales or gross income, the sales or income of all establishments owned, operated or controlled by the same person, persons or corporation shall be aggregated.

Section 2. (1) There is hereby created and established in the City of Jackson, Mississippi, a convention center to be named the "Capital City Convention Center."

(2) The commission shall be domiciled in the City of Jackson. It shall have the authority to promulgate and enact all rules and regulations necessary or advantageous to the purpose of the commission.

Section 3. (1) The terms of the current members of the Capital City Convention Center Commission shall expire on July 1, 2019. Thereafter, the commission shall be composed of nine (9) members who shall be known as commissioners who shall be appointed, qualified and take office within ninety (90) days after July 1, 2019, and the initial terms of the appointments made on or after July 1, 2019, shall be as follows:

(a) Two (2) hotel/motel members representing hotel or motel properties located within the city limits of Jackson, Mississippi, appointed by the mayor with confirmation by the

council, from a list of four (4) nominees submitted by the Central Mississippi Chapter of Mississippi Lodging Association, for initial terms of one (1) and three (3) years, respectively.

(b) Two (2) restaurant members representing restaurants located within the city limits of Jackson appointed by the mayor with confirmation by the council, from a list of four (4) nominees submitted by the Jackson Chapter of the Mississippi Restaurant Association, for initial terms of two (2) and four (4) years, respectively.

(c) Two (2) members representing the business community in the City of Jackson appointed by the mayor with confirmation by the council, from a list of four (4) nominees submitted by the Metro Jackson Chamber of Commerce for initial terms of one (1) and five (5) years respectively. The members appointed pursuant to this paragraph shall be persons who represent businesses located within the city limits of Jackson, Mississippi.

(d) Two (2) members shall be appointed at large by the mayor with confirmation by the council for initial terms of two (2) and three (3) years respectively. All appointments made by the mayor pursuant to this paragraph shall be residents of the City of Jackson.

(e) One (1) member shall be appointed at large by the Governor for an initial term of four (4) years. All appointments made by the Governor pursuant to this paragraph shall be residents of the City of Jackson.

(2) (a) The terms of all appointments made subsequent to the initial appointment shall be made for five (5) years. Any vacancy which may occur shall be filled in the same manner as the original appointment and shall be made for the unexpired term. Each member of the commission shall serve until his successor is appointed and qualified; however, no member shall serve longer than ninety (90) days after the expiration of his or her term at which time the membership shall be vacant until an appointment is made under subsection (1) of this section.

(b) The Chief Executive Officer of the Jackson Convention and Visitors Bureau shall serve as an ex officio nonvoting member of the commission.

(3) The mayor shall designate a chairman of the commission from among the membership of the commission. The vice chairman and secretary shall be elected by the commission from among the membership of the commission for a term of two (2) years. The vice chairman and secretary may be reelected, and the chairman may be reappointed.

(4) The commissioners shall serve without compensation.

(5) Any commissioner shall be disqualified and shall be removed from office for either of the following reasons:

(a) Conviction of a felony in any state court or in federal court; or

(b) Failure to attend three (3) consecutive meetings without just cause.

If a commissioner is removed for any of the above reasons, the vacancy shall be filled in the manner prescribed in this section and shall be made for the unexpired term.

(6) Before assuming the duties of office, each commissioner shall take the oath prescribed by law and shall enter into and give bond, to be approved by the Secretary of State of the State of Mississippi, in the sum of Twenty-five Thousand Dollars (\$25,000.00), conditioned upon the faithful performance of his duties. Such bond shall be payable to the State of Mississippi, and, in the event of a breach thereof, suit may be brought by the State of Mississippi for the benefit of the commission. The premiums on such bonds shall be paid from the funds received by the commission under the provisions of this act.

(7) A quorum shall consist of five (5) members of the commission. The commission shall adopt such rules and regulations as may govern the time and place for holding meetings, regular and special, and other rules and regulations to administer, operate and promote the convention center not inconsistent with the provisions of this act.

Section 4. (1) The commission shall have jurisdiction and authority over all matters relating to the establishment, development, construction, furnishing, equipping, operating and promoting of a convention center within the City of Jackson to be connected to the Mississippi Telecommunication Conference and Training Center located in the City of Jackson, including the

authority to enter into such contracts and agreements as may be necessary to carry out the intent of this act. The commission shall adhere to the provisions of the public purchasing laws, public works contracts laws and public bid laws as provided by the laws of the State of Mississippi.

(2) The commission is authorized to contract for the construction, furnishing, equipping, operation and promotion of a convention center and to receive and expend, subject to the provisions of this act, revenues from any source.

Section 5. (1) For the purpose of providing funds for the acquisition, construction, furnishing, equipping, erection, operation, maintenance and promotion of a convention center and for the payment of any debt incurred for the acquisition, construction, equipping and furnishing of a convention center, there is hereby levied and assessed and shall be collected from every person engaging in or doing business in the City of Jackson, in addition to all other taxes currently being levied, assessed and collected:

(a) A tax of one percent (1%) of the gross proceeds of sales of restaurants and of sales of food and beverages in the hotels and motels, including, but not limited to, sales of beer and alcoholic beverages sold to be consumed on the premises;

(b) A tax of three percent (3%) of the gross proceeds of sales of hotel and motel rooms and lodging;

(c) A tax of three percent (3%) of the gross proceeds of sales at the convention center by caterers.

(2) Persons liable for the taxes imposed in this section shall add the amount of tax to the sales price or gross income and, in addition thereto, shall collect, insofar as practicable, the amount of the tax due by them from the person receiving the services or goods at the time of payment therefor.

(3) The tax shall be collected by and paid to the \* \* \* Department of Revenue on a form prescribed by the \* \* \* Department of Revenue, in the same manner that state sales taxes are computed, collected and paid; and the full enforcement provisions of Chapter 65, Title 27, Mississippi Code of 1972, shall apply as necessary to the implementation and administration of this act.

(4) The proceeds of the tax shall be paid to the City of Jackson on or before the fifteenth day of the month following the month in which they were collected.

(5) The proceeds of the tax shall not be considered by the City of Jackson as general fund revenues and shall be placed into a special fund. Money in the special fund shall first be used to pay the debt service on any debt incurred by the city for the acquisition, construction, equipping and furnishing the convention center. The proceeds of the tax shall be used by the commission for the following purposes in the priority set forth:

(a) First, to pay debt service on debt incurred pursuant to this act;

(b) Second, to fund a trust fund to pay any deficit that may occur with respect to the operation of the convention center, not to exceed the amount of Five Hundred Thousand Dollars (\$500,000.00) per year; and

(c) The remainder shall be used for the operation, maintenance and promotion of the convention center.

(6) The provisions of this section shall be repealed upon the payment in full of any debt incurred pursuant to the provisions of Section 6 of this act.

Section 6. The governing authorities of the City of Jackson, Mississippi, are authorized to incur debt under any existing law authorizing the issuance of bonds, notes or other evidences of debt, for the purpose of acquiring, constructing, equipping and furnishing of a convention center in an amount not to exceed Sixty-five Million Dollars (\$65,000,000.00). In the event that the city elects to issue bonds pursuant to Section 21-33-301 et seq., the bonds shall not be subject to the limitation on indebtedness imposed by Section 21-33-303, to the extent that the bonds are paid with the proceeds of the taxes authorized by this act.

Section 7. (1) Before any tax authorized under this act may be imposed, the governing authorities of the City of Jackson shall adopt a resolution declaring its intention to levy the taxes, setting forth the amount of such tax to be imposed, the date upon which such taxes shall become effective and calling for a

referendum to be held on the question. The referendum shall be held on the first Tuesday after the first Monday in November 2004. Notice of such intention shall be published once each week for at least three (3) consecutive weeks in a newspaper published or having a general circulation in the county, with the first publication of such notice to be made not less than twenty-one (21) days before the date fixed in the resolution for the referendum and the last publication to be made not more than seven (7) days before the referendum. At the referendum, all qualified electors of the City of Jackson may vote, and the ballots used in such referendum shall have printed thereon a brief statement of the amount and purposes of the proposed tax levy and the words "FOR THE TAX TO FUND THE CAPITAL CITY CONVENTION CENTER" and, on a separate line, "AGAINST THE TAX TO FUND THE CAPITAL CITY CONVENTION CENTER", and the voters shall vote by placing a cross (X) or check (✓) opposite their choice on the proposition. When the results of any such referendum shall have been canvassed by the election commission and certified, the city may levy the taxes beginning on the first day of the second month following the referendum, only if at least sixty percent (60%) of the qualified electors who vote in the election vote in favor of the tax. In the event that sixty percent (60%) of the qualified electors who vote at the referendum vote for the convention center tax and the city elects to issue bonds pursuant to Section 21-33-301 et seq., the city shall not be required to comply with the provisions of



Section 21-33-307. No public funds shall be used for the purpose of promoting the adoption of the referendum. No city employee, other than a city elected official, may promote the referendum during working hours. At least thirty (30) days before the effective date of the taxes, the governing authorities of the City of Jackson shall furnish to the \* \* \* Department of Revenue a certified copy of the resolution evidencing the taxes.

(2) If a referendum has been held under the provisions of subsection (1) of this section, and the authority of the city to impose the convention center taxes has been denied by the electors of the city, a subsequent referendum on the issue may be held on the first Tuesday after the first Monday in November 2006. If a second referendum is held, and the authority to impose the convention center taxes has been denied again by the electors of the city, no further referendum may be held.

Section 8. Accounting for receipts and expenditures of the funds described in this act must be made separately from the accounting of receipts and expenditures of the general fund and any other funds of the City of Jackson. The records reflecting the receipts and expenditures of the funds prescribed in this act shall be audited annually by an independent certified public accountant, and the accountant shall make a written report of his audit to the council and the commission. The audit shall be made and completed as soon as practicable after the close of the fiscal

year, and expenses of such audit shall be paid from the funds derived pursuant to this act.

Section 9. The provisions of this act shall be repealed in the event that two (2) referenda on the question of imposing convention center taxes have been denied by the electors of the city. If this event occurs, the Clerk of the City of Jackson shall notify the Chairmen of the Local and Private Committees of the House of Representatives and Senate of the Mississippi State Legislature.

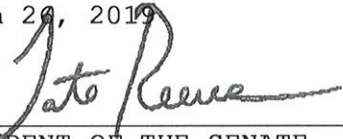
\* \* \*

**SECTION 3.** This act shall take effect and be in force from and after its passage.

PASSED BY THE HOUSE OF REPRESENTATIVES  
March 14, 2019

  
SPEAKER OF THE HOUSE OF REPRESENTATIVES

PASSED BY THE SENATE  
March 20, 2019

  
PRESIDENT OF THE SENATE

APPROVED BY THE GOVERNOR

  
GOVERNOR

4/3/19

4:10 pm